

## Internal Revenue Service, Treasury

## § 44.6001-1

(c) *Procedure by district director; removal to another district.* In case of removal of the taxpayer's office or principal place of business (or residence address, if he has no office or principal place of business) to another district, the district director, after noting the transfer on his records, shall transmit the special tax stamp to the district director for the district to which such office or business was removed. The latter will make an entry on his records, as in the case of an original registration in his district, correct the address on the stamp, if necessary, and note also thereon his name, title, date, and district, and then forward the stamp to the taxpayer.

[T.D. 6656, 28 FR 5720, June 12, 1963, as amended by T.D. 7087, 36 FR 505, Jan. 14, 1971]

### § 44.4905-3 Liability for failure to register change or removal.

Any person succeeding to and carrying on a business for which the special tax imposed by section 4411 has been paid, and any taxpayer changing his residence address or his place of business, without registering such change as provided in §§ 44.4905-1 and 44.4905-2 shall be liable to an additional tax, and to the penalty prescribed in section 6651 for failure to make a return. (For regulations under section 6651, see the Regulations on Procedure and Administration (Part 301 of this chapter).)

### § 44.4906-1 Cross reference.

For provisions relating to the applicability of Federal and State laws, see section 4422 and § 44.4422-1.

## Subpart E—Administrative Provisions of Special Application to the Taxes on Wagering

### § 44.6001-1 Record requirements.

(a) *In general.* (1) In addition to all other records required pursuant to § 44.4403-1, every person required to pay tax under section 4401 shall keep such records as will clearly show as to each day's operation:

(i) Separately, the gross amount of wagers:

(a) Accepted directly by the taxpayer or at any registered place of business of

the taxpayer (other than laid-off wagers),

(b) Accepted for his account by agents at any place other than a registered place of business of the taxpayer (other than laid-off wagers), and

(c) Accepted as laid-off wagers from persons subject to the tax on wagers;

(ii) With respect to wagers laid off with others, the name, address, and registration number of each person with whom the laid-off wagers were placed, and the gross amount laid off with each such person, showing separately the gross amount of laid-off wagers with respect to each event, contest, or other wagering medium, as, for example, the gross amount laid off on each horse in a race; and

(iii) The gross amount of tax collected from or charged to bettors as a separate item.

(2) If a taxpayer has any agents or employees receiving wagers on his behalf, he shall maintain a separate record showing the name and address of each agent or employee, the period of employment, and the number of the special tax stamp issued to each such agent or employee.

(3) A duplicate copy of each return required by § 44.6011(a)-1 shall be retained as part of the taxpayer's records.

(b) *Records of agent or employee.* Every person who is engaged in receiving for or on behalf of another person (at any place other than a registered place of business of such other person) wagers of a type subject to the tax imposed by section 4401 shall keep a record showing for each day (1) the gross amount of such wagers received by him, (2) the amount, if any, retained as a commission or as compensation for receiving such wagers, and (3) the amount turned over to the person on whose behalf the wagers were received, and the name and address of such person.

(c) *Record of claimants.* Any person claiming a credit or refund shall keep a complete and detailed record of each overpayment and of each laid-off wager for which credit is taken or refund is claimed, including a copy of the certificate required under paragraph (d) of § 44.6419-2.

(d) *Place for keeping records.* Every person required to pay the tax imposed

#### § 44.6011(a)-1

#### 26 CFR Ch. I (4-1-01 Edition)

by section 4401 shall keep or cause to be kept, at his office or principal place of business, or, if he has no office or principal place of business, at his residence or some other convenient or safe location, all such records as are required pursuant to paragraphs (a) and (c) of this section and section 4403 and § 44.4403-1.

(e) *Period for retaining records.* All records required by the regulations in this part shall at all times be available for inspection by internal revenue officers. Records required by § 44.4403-1 and by paragraph (a) of this section shall be maintained for a period of at least three years from the date the tax became due. Records required by paragraph (b) of this section shall be maintained for a period of at least three years from the date the wager was received. Records required by paragraph (c) of this section shall be maintained for a period of at least three years from the date any credit is taken or refund is claimed.

[T.D. 6370, 24 FR 2614, Apr. 4, 1959, as amended by T.D. 6568, 26 FR 7545, Aug. 15, 1961]

#### § 44.6011(a)-1 Returns.

(a) *In general.* Every person required to pay the tax on wagers imposed by section 4401 of the Code shall make for each month, from the daily records required by §§ 44.4403-1 and 44.6001-1, a return on Form 730 in accordance with the instructions and regulations applicable thereto. A return shall be made for each month whether or not liability has been incurred for that month. If the taxpayer ceases operations which make him liable for the tax, the last return shall be marked "Final Return".

(b) *Return on Form 11-C.* Every person required to pay the special tax imposed by section 4411 shall make a return on Form 11-C in accordance with the instructions and regulations applicable thereto.

#### § 44.6071-1 Time for filing return.

(a) *Return on Form 730.* Each return required to be made on Form 730 pursuant to § 44.6011(a)-1 shall be filed on or before the last day of the first calendar month following the period for which it is made. For provisions relating to the time for filing a return when the pre-

scribed due date falls on Saturday, Sunday, or a legal holiday, see the provisions of the Regulations on Procedure and Administration (Part 301 of this chapter) under section 7503.

(b) *Return on Form 11-C.* (1) The first return required to be made on Form 11-C shall be filed to cover the period beginning with the first day of the calendar month in which a person engages (or expects to engage) in activities which make him liable for the special tax imposed by section 4411 and ending with the following June 30. Thereafter, each return required to be made on Form 11-C shall be filed on or before July 1 to cover a 1-year period (beginning July 1 and ending June 30 of the following calendar year) during which taxable activity continues.

(2) For additional provisions relating to the return on Form 11-C, see § 44.4412-1 and §§ 44.4901-1 to 44.4905-3, inclusive.

#### § 44.6091-1 Place for filing returns.

(a) *In general.* A return on Form 730 or Form 11-C shall be filed with the district director of internal revenue for the district in which is located the legal residence or principal place of business of the person making the return. If such person has no legal residence or principal place of business in any internal revenue district, the return shall be filed with the District Director at Baltimore, Maryland, except as provided in paragraph (b) of this section.

(b) *Returns of individuals outside the United States.* The returns on Form 730 and Form 11-C of individuals (whether citizens of the United States, citizens of possessions of the United States, or aliens) outside the United States having no legal residence or principal place of business in any internal revenue district shall be filed with the Director, International Operations Division, Internal Revenue Service, at Washington, D.C. 20225.

(c) *Returns filed with service centers.* Notwithstanding paragraphs (a) and (b) of this section, whenever instructions applicable to returns filed on Form 730 of Form 11-C provide that the returns be filed with a service center, the returns shall be so filed in accordance with the instructions.